

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE AND TYPE
FOR THE SEVEN MONTHS ENDED 31 JANUARY 2019



	31/01/2019 YTD Actual (b) \$	31/01/2019 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	4,090,357	4,090,357	4,090,357	0	0%
	4,090,357	4,090,357	4,090,357	0	0%
Revenue from operating activities (excluding rates)					
Operating Grants and Subsidies	831,663	988,144	1,707,536	(156,481)	(18.8%)
Contributions, Reimbursements and Donations	345,776	576,091	2,589,973	(230,315)	(66.6%)
Profit on Asset Disposal	36,792	0	0	36,792	100.0%
Fees and Charges	14,309,702	14,412,241	15,759,809	(102,539)	(0.7%)
Interest Earnings	505,295	759,304	1,301,727	(254,009)	(50.3%)
Other Revenue	23,171	46,340	79,473	(23,169)	(100.0%)
Ex Gratia Rates Revenue	123,749	123,749	193,331	0	0.0%
Total (Excluding Rates)	16,176,148	16,905,869	21,631,849	(729,721)	
Expenditure from operating activities					
Employee Costs	(13,929,492)	(14,176,433)	(24,569,193)	246,941	1.8%
Materials and Contracts	(11,482,158)	(12,262,913)	(22,062,365)	780,755	6.8%
Utilities Charges	(1,021,304)	(1,098,944)	(1,884,865)	77,640	7.6%
Depreciation (Non-Current Assets)	(6,522,888)	(6,320,776)	(10,835,774)	(202,112)	(3.1%)
Interest Expenses	(179,554)	(184,737)	(316,697)	5,183	2.9%
Insurance Expenses	(600,430)	(570,800)	(570,800)	(29,630)	(4.9%)
Other Expenditure	(184,286)	(314,051)	(1,696,699)	129,765	70.4%
Total	(33,965,927)	(34,928,654)	(61,936,393)	962,727	
Operating activities excluded					
Depreciation (Non-Current Assets)	6,522,888	6,320,776	10,835,774	202,112	3.1%
(Profit)/Loss on Asset Disposal	9,023	0	0	9,023	100.0%
EMRC Contribution (Non-cash)	0	0	(1,630,348)	0	
Deferred Loan (non-current) FUSC	4,432	(329)	(337)	4,761	107.4%
Movement in Provisions	(273,563)	35,000	773,634	(308,563)	112.8%
Pensioners Deferred Rates Movement	0	0	(33,000)	0	
Total	6,262,781	6,355,447	9,945,723	(92,666)	
Amount attributable to operating activities	(7,436,642)	(7,576,981)	(26,268,464)	140,339	
Investing Activities					
Proceeds from Disposal of Assets	123,214	0	0	123,214	100.0%
Non-Operating Grants, Subsidies and Contributions	1,528,720	187,621	5,571,227	1,341,099	87.7%
Land and Buildings New	(1,556,851)	(1,309,524)	(2,918,140)	(247,327)	15.9%
Land and Buildings Replacement	(364,375)	(968,309)	(2,142,717)	603,934	(165.7%)
Plant and Equipment New	(179,032)	(172,949)	(296,500)	(6,083)	3.4%
Plant and Equipment Replacement	(202,287)	(29,162)	(1,203,500)	(173,125)	85.6%
Furniture and Equipment	(259,992)	(90,302)	(840,514)	(169,690)	65.3%
Infrastructure Assets - Roads New	(49,325)	(1,487,640)	(3,371,282)	1,438,315	(2916.0%)
Infrastructure Assets - Roads Renewal	(509,348)	(2,838,257)	(6,257,573)	2,328,909	(457.2%)
Infrastructure Assets - Drainage New	(122,823)	(111,772)	(254,043)	(11,051)	9.0%
Infrastructure Assets - Drainage Renewal	(327,150)	(707,704)	(1,520,070)	380,554	(116.3%)
Infrastructure Assets - Footpaths New	(383,368)	(371,679)	(824,136)	(11,689)	3.0%
Infrastructure Assets - Footpaths Renewal	(355,895)	(191,391)	(415,375)	(164,504)	46.2%
Infrastructure Assets - Car Parks New	(2,819)	(109,830)	(202,895)	107,011	(3796.1%)
Infrastructure Assets - Car Parks Renewal	(134,593)	(600,620)	(1,282,680)	466,027	(346.3%)
Infrastructure Assets - Parks and Ovals New	(267,303)	(397,307)	(901,418)	130,004	(48.6%)
Infrastructure Assets - Parks and Ovals Renewal	(685,036)	(564,840)	(1,301,249)	(120,196)	17.5%
Infrastructure Assets - Capital Work-in progress	(970,958)	0	(6,257,671)	(970,958)	100.0%
Amounts attributable to investing activities	(4,719,221)	(9,763,665)	(24,418,536)	5,044,444	
Financing Activities					
Repayment of borrowings	(399,041)	(369,153)	(657,818)	(29,888)	(7.5%)
Self-Supporting Loan Principal	23,014	18,475	34,492	4,539	19.7%
Proceeds from new borrowings	0	0	2,520,000	0	
Capital (Developer) - Contributions	1,031,054	0	4,759,393	1,031,054	100.0%
Transfers from cash backed reserves (restricted assets)	365,891	249,081	12,420,744	116,810	31.9%
Transfers to cash backed reserves (restricted assets)	(393,068)	(20,412)	(1,728,069)	(372,656)	(94.8%)
Amounts attributable to financing activities	627,850	(122,009)	17,348,742	749,859	
Surplus / (deficiency) before general rates	(11,528,011)	(17,462,655)	(33,338,258)	5,934,642	
Rate Revenue	35,565,864	36,330,908	36,556,916	(765,044)	(2.2%)
Net current assets at end of the period - surplus/(deficit)	24,037,853	18,868,253	3,218,657	5,169,598	21.5%

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
(STATUTORY REPORTING PROGRAM)
FOR THE SEVEN MONTHS ENDED 31 JANUARY 2019**



	31/01/2019 YTD Actual (b) \$	31/01/2019 YTD Budget (a) \$	Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(b) %
Net current assets at start of financial year - surplus/(deficit)	4,090,357	4,090,357	4,090,357	0	0.0%
Revenue from operating activities (excluding rates)	4,090,357	4,090,357	4,090,357	0	
Governance	3,551	67,340	115,453	(63,789)	(1796.4%)
General Purpose Funding	1,519,160	1,878,143	4,729,671	(358,983)	(23.6%)
Law, Order and Public Safety	326,542	378,060	572,398	(51,518)	(15.8%)
Health	867,825	832,004	885,584	35,821	4.1%
Education and Welfare	37,524	40,537	69,517	(3,013)	(8.0%)
Community Amenities	12,016,760	12,059,933	12,444,246	(43,173)	(0.4%)
Recreation and Culture	1,001,569	1,100,856	1,873,669	(99,287)	(9.9%)
Transport	2,014	17,500	30,000	(15,486)	(788.9%)
Economic Services	153,305	213,395	365,887	(60,090)	(39.2%)
Other Property and Services	247,900	318,101	545,423	(70,201)	(28.3%)
Total (Excluding Rates)	16,176,150	16,905,869	21,631,848	(729,719)	
Expenditure from operating activities					
Governance	(2,213,841)	(2,104,289)	(3,628,522)	(109,552)	(4.9%)
General Purpose Funding	(544,975)	(466,899)	(663,134)	(78,076)	(14.3%)
Law, Order and Public Safety	(1,188,093)	(1,253,585)	(2,122,668)	65,492	5.5%
Health	(896,353)	(1,103,123)	(1,903,278)	206,770	23.1%
Education and Welfare	(256,413)	(300,083)	(494,479)	43,670	17.0%
Community Amenities	(8,064,882)	(8,900,513)	(16,165,563)	835,631	10.4%
Recreation and Culture	(10,975,225)	(12,143,861)	(20,835,600)	1,168,636	10.6%
Transport	(7,939,730)	(7,275,155)	(12,481,674)	(664,575)	(8.4%)
Economic Services	(586,359)	(682,411)	(1,226,485)	96,052	16.4%
Other Property and Services	(1,265,136)	(698,735)	(2,414,991)	(566,401)	(44.8%)
Total	(33,931,007)	(34,928,654)	(61,936,394)	997,647	
Operating activities excluded					
Depreciation (Non-Current Assets)	6,522,888	6,320,776	10,835,774	202,112	3.1%
(Profit)/Loss on Asset Disposal	(25,898)	0	0	(25,898)	100.0%
EMRC Contribution (Non-cash)	0	0	(1,630,348)	0	
Deferred Loan (non-current) FUSC	4,432	(329)	(337)	4,761	107.4%
Movement in Provisions	(273,563)	35,000	773,634	(308,563)	112.8%
Pensioners Deferred Rates Movement	0	0	(33,000)	0	
Total	6,227,860	6,355,447	9,945,723	(127,587)	
Amount attributable to operating activities	(7,436,641)	(7,576,981)	(26,268,466)	140,341	
Investing Activities					
Proceeds from Disposal of Assets	123,214	0	0	123,214	100.0%
Non-operating grants, subsidies and contributions	1,528,720	187,621	5,571,227	1,341,099	87.7%
Land and Buildings New	(1,556,851)	(1,309,524)	(2,918,140)	(247,327)	15.9%
Land and Buildings Replacement	(364,375)	(968,309)	(2,142,717)	603,934	(165.7%)
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Financing Activities					
Self-Supporting Loan Principal Income	23,014	18,475	34,492	4,539	19.7%
Proceeds from new borrowings	0	0	2,520,000	0	
Capital (Developer) - Contributions	1,031,054	0	4,759,393	1,031,054	100.0%
Transfers from cash backed reserves (restricted assets)	365,891	249,081	12,420,744	116,810	31.9%
Capital Contributions and Grants Owing	0	0	0	0	
Repayment of borrowings	(399,041)	(369,153)	(657,818)	(29,888)	(7.5%)
Transfers to cash backed reserves (restricted assets)	(393,068)	(20,412)	(1,728,069)	(372,656)	(94.8%)
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